

Schedule	DI	<b>Wisconsin Dairy Investment Credit</b> Attach to Wisconsin Form 1, 1NPR, 2, 3, 4, 4I, 4T, 5, or 5S		2005
Wisconsin Department of Revenue		Name	Identifying Number	

  

<b>1</b> Fill in the amount paid in 2005 for the following items if used exclusively for dairy farm modernization or expansion:	
<b>a</b> Freestall barns .....	<b>1a</b>
<b>b</b> Fences .....	<b>1b</b>
<b>c</b> Watering facilities .....	<b>1c</b>
<b>d</b> Feed storage and handling equipment .....	<b>1d</b>
<b>e</b> Milking parlors .....	<b>1e</b>
<b>f</b> Robotic equipment .....	<b>1f</b>
<b>g</b> Scales .....	<b>1g</b>
<b>h</b> Milk storage and cooling facilities .....	<b>1h</b>
<b>i</b> Bulk tanks .....	<b>1i</b>
<b>j</b> Manure pumping and storage facilities .....	<b>1j</b>
<b>k</b> Digesters .....	<b>1k</b>
<b>l</b> Equipment used to produce energy .....	<b>1l</b>
<b>m</b> Other (list) _____ _____ _____ _____	<b>1m</b>
<b>2</b> Add lines 1a through 1m .....	<b>2</b>
<b>3</b> Multiply line 2 by 10% (0.10) .....	<b>3</b>
<b>4</b> Fill in 2005 dairy investment credit passed through from other entities .....	<b>4</b>
<b>5</b> Add lines 3 and 4 .....	<b>5</b>
<b>6 a</b> Maximum credit .....	<b>6a</b> \$50,000
<b>b</b> Enter credit computed for 2004 (from 2004 Schedule DI, line 5) .....	<b>6b</b>
<b>c</b> Subtract line 6b from line 6a .....	<b>6c</b>
<b>7</b> Fill in the smaller of line 5 or line 6c. This is your 2005 dairy investment credit .....	<b>7</b>
<b>8</b> Carryover of unused 2004 dairy investment credit .....	<b>8</b>
<b>9</b> Add lines 7 and 8. This is the available dairy investment credit .....	<b>9</b>

## Instructions for Schedule DI

### General Instructions

#### Purpose of Schedule DI

Use Schedule DI to claim the dairy investment credit. This credit is available for taxable years beginning on or after January 1, 2004, and before January 1, 2010. The maximum credit available during this 6-year period is \$50,000.

#### Who is Eligible to Claim the Credit

Any individual, estate, trust, partnership, limited liability company (LLC), corporation, tax-option (S) corporation, insurance company, or tax-exempt organization that ac-

quires depreciable property for dairy farm modernization or expansion may be eligible for the credit.

Partnerships, LLCs treated as partnerships, and tax-option (S) corporations cannot claim the credit; instead, the credit flows through to the partners, members, or shareholders based on their ownership interests.

Estates and trusts share the credit with the beneficiaries in proportion to the income allocable to each.

#### Credit Is Income

The credit that you compute on Schedule DI is income and must be reported on your Wisconsin franchise or in-

come tax return in the year computed. This is true even if you cannot use the full amount of a credit computed this year to offset tax liability for this year and must carry part or all of it forward to future years.

### Carryover of Unused Credit

The dairy investment credit is nonrefundable. Any unused credit may be carried forward for 15 years. If there is a reorganization of a corporation claiming the dairy investment credit, the limitations provided by Internal Revenue Code section 383 may apply to the carryover of any unused Wisconsin dairy investment credit.

### Specific Instructions

**Line 1.** Fill in on lines 1a to 1m the cost of depreciable property acquired for dairy farm modernization or expansion. The property must have been acquired and placed in service in the taxable year beginning in 2005. The property must be used exclusively related to dairy animals in Wisconsin.

“Dairy farm modernization or expansion” means the construction, the improvement, or the acquisition of buildings or facilities, or the acquisition of equipment, for dairy animal housing, confinement, animal feeding, milk production, or waste management, if exclusively related to dairy animals and if acquired and placed in service in Wisconsin. It does not include the purchase of equipment used for raising crops for sale or vehicles licensed for highway use, snowmobiles, or all-terrain vehicles.

“Used exclusively” related to dairy animals means used to the exclusion of all other uses except for other uses not exceeding 5% of total use.

“Milk production” means the activity of producing and handling milk on the claimant’s dairy farm in Wisconsin for human consumption. It does not include activities such as transporting, pasteurizing, or homogenizing milk or making butter, cheese, ice cream, or other dairy products.

“Dairy farm” includes a facility in Wisconsin used to raise heifers as replacement dairy animals. “Dairy animals” include heifers raised as replacement dairy animals.

**Line 4.** Fill in the amount of dairy investment credit passed through from tax-option (S) corporations, partnerships, LLCs treated as partnerships, estates, and trusts. The pass-through credit is shown on Schedule 5K-1 for shareholders of tax-option (S) corporations, Schedule 3K-1 for partners and LLC members, and Schedule 2K-1 for beneficiaries of estates and trusts.

**Line 7.** Fill in the smaller of line 5 or line 6c. This is the total current year dairy investment credit. Enter the amount on line 7 as an addition to income on the appropriate line of your Wisconsin franchise or income tax return.

The maximum dairy investment credit allowed for property acquired and placed in service during taxable years that begin on or after January 1, 2004, and before January 1, 2010, is \$50,000.

The aggregate amount of credit that a partnership, limited liability company treated as a partnership, or tax-option (S) corporation may compute may not exceed \$50,000. If two or more persons own and operate the dairy farm, each person may claim a credit in proportion to his or her ownership interest, except that the aggregate amount of credits claimed by all persons who own and operate the farm may not exceed \$50,000.

Special instructions apply to pass-through entities:

- **Tax-option (S) corporations, partnerships, and LLCs treated as partnerships:** Prorate the dairy investment credit on line 7 among the shareholders, partners, or members based on their ownership interests. Show the credit for each shareholder on Schedule 5K-1 and for each partner or LLC member on Schedule 3K-1.
- **Estates and trusts:** Prorate the dairy investment credit on line 7 between the estate or trust itself and its beneficiaries in proportion to the income allocable to each. Show the estate’s or trust’s portion of the credit on the dotted line to the left of line 7. Label it “Form 2 portion” and claim it as explained in the Form 2 instructions. Show the credit for each beneficiary on Schedule 2K-1.

**Line 9.** Add lines 7 and 8. This is the available dairy investment credit.

**Individuals** (including tax-option (S) corporation shareholders, partners, members of LLCs treated as partnerships, and beneficiaries of estates or trusts) should see the Wisconsin Form 1 or 1NPR instructions for claiming the credit.

**Corporations** (other than tax-option (S) corporations) should see the Form 4, 4I, or 5 instructions for claiming the credit.

**Tax-exempt organizations** that have unrelated business taxable income should complete the appropriate lines on Form 4T.

Complete form using **BLACK INK**

For 2005 or taxable year beginning \_\_\_\_\_, 2005, ending \_\_\_\_\_, 20

Claimant's legal last name	Claimant's legal first name and initial	Check proper box:  <input type="checkbox"/> Individual <input type="checkbox"/> Corporation (including publicly traded partnership or LLC treated as corporation) <input type="checkbox"/> Trust or Estate	Claimant's social security number 
Spouse's legal last name	Spouse's legal first name and initial		Spouse's social security number 
Home address (number and street)			<b>▲ IMPORTANT ▲</b> Individuals must enter their social security number(s).
City or post office	State      Zip code	Daytime telephone number (      )	

**Questions** Questions 1 through 7 **must** be answered (see instructions, page 4).

- 1 a Individuals – Were you a legal resident of Wisconsin for all of 2005? (If “No,” you do not qualify.) . . . 1a ☐ Yes ☐ No  
 b Corporations – Were you organized under the laws of Wisconsin? (If “No,” you do not qualify.) . . . 1b ☐ Yes ☐ No
- 2 Have you been notified that you are in noncompliance with **any** soil and water conservation plan or standard? . . . . . 2 ☐ Yes ☐ No
- 3 Have the 2004 property taxes for all of the farmland on which this claim is based been paid in full? . . . 3 ☐ Yes ☐ No
- 4 What is the number of acres on which this claim is based? (If your claim is based on less than 35 acres, you do not qualify.) . . . . . 4  ACRES
- 5 Did the farmland produce gross farm profits of at least \$6,000 during 2005 or a total of at least \$18,000 during 2003, 2004, and 2005 combined? . . . . . 5 ☐ Yes ☐ No
- 6 Were at least 35 acres of the farmland on which this claim is based enrolled in the Conservation Reserve Program during 2005? . . . . . 6 ☐ Yes ☐ No
- 7 If the farmland was used by someone else who met the requirement in question 5, what is that person's name and address? \_\_\_\_\_

**Household Income** Complete lines 8 through 10.

- 8 Taxable income and dependents' farm income (see instructions, page 4). **Use Dollars Only**
- a Individuals (including partners and all corporate shareholders) –
- (1) Income from line 13 of Form 1 (Form 1NPR filers see instructions). . . . . 8a(1) \_\_\_\_\_ .00
- (2) Spouse's income from Wisconsin income tax return (if married filing separately) . . . . . 8a(2) \_\_\_\_\_ .00
- (3) Farm income of dependents under age 18 – Complete the worksheet below . . . . . 8a(3) \_\_\_\_\_ .00

Name	Birth Date	Farm Income
		.00
		.00
		.00
Total farm income – fill in here and on line 8a(3) above . . . . .		.00

**Note:** If you have more than 3 dependents with farm income, attach a separate schedule.

- b Corporations – Income from Wisconsin Form 4 or 5 (see instructions) . . . . . 8b \_\_\_\_\_ .00
- c Trusts and Estates – Total from Income Worksheet on page 5 . . . . . 8c \_\_\_\_\_ .00
- 9 Other household income and adjustments (see instructions, pages 5 through 7).
- a Depreciation . . . . . 9a \_\_\_\_\_ .00
- b Nonfarm business losses . . . . . 9b \_\_\_\_\_ .00
- c Amortization . . . . . 9c \_\_\_\_\_ .00
- d Capital gains not taxable . . . . . 9d \_\_\_\_\_ .00
- e Capital loss carryforwards . . . . . 9e \_\_\_\_\_ .00
- f Cash public assistance, county relief, and Wisconsin Works payments (do not include foster care payments) . . . . . 9f \_\_\_\_\_ .00
- g Child support, maintenance payments, and other support money (court ordered) . . . . . 9g \_\_\_\_\_ .00
- h Contributions to deferred compensation plans . . . . . 9h \_\_\_\_\_ .00
- i Contributions to IRAs, self-employed SEP, SIMPLE, and qualified plans . . . . . 9i \_\_\_\_\_ .00
- j Depletion expense and intangible drilling costs . . . . . 9j \_\_\_\_\_ .00
- k Add lines 8 through 9j. Enter here and on line 9L, at the top of page 2 . . . . . 9k \_\_\_\_\_ .00



9 L	Fill in the amount from line 9k (page 1) here .....	9L	_____	.00
m	Gain from sale of home excluded for federal tax purposes (see instructions) .....	9m	_____	.00
n	Nontaxable housing allowance provided to a member of the clergy .....	9n	_____	.00
o	Income of a nonresident or part-year resident spouse .....	9o	_____	.00
p	Interest on state and municipal bonds .....	9p	_____	.00
q	Interest on United States securities .....	9q	_____	.00
r	IRA, SEP, SIMPLE, distributions from retirement plans, pension, annuity, railroad retirement, and veterans' pension or disability payments .....	9r	_____	.00
s	Military compensation or cash benefits .....	9s	_____	.00
t	Nontaxable income from sources outside Wisconsin .....	9t	_____	.00
u	Nontaxable income of a Native American .....	9u	_____	.00
v	Rent reduction for a resident manager .....	9v	_____	.00
w	Scholarships, fellowships, and grants .....	9w	_____	.00
x	Social security and SSI payments (do not include Title XX payments) .....	9x	_____	.00
y	Unemployment compensation .....	9y	_____	.00
z	Workers' compensation and nontaxable loss of time insurance (for example, sick pay) .....	9z	_____	.00
10	TOTAL HOUSEHOLD INCOME – Add lines 9L through 9z. ....	10 ▶	_____	.00

**Credit Computation** Complete lines 11 through 18, as applicable (see instructions, pages 7 through 9).

11 a	Fill in the net 2005 property taxes on which this claim is based .....	▶ 11a	_____	.00
b	Fill in the SMALLER of the amount on line 11a or \$6,000 .....	11b	_____	.00
12	Using the income amount on line 10, fill in the appropriate amount from <b>TABLE 1</b> , page 15. ....	12	_____	.00
13	Subtract line 12 from line 11b (if line 12 exceeds line 11b, fill in 0) .....	13	_____	.00
14	Using the amount on line 13, fill in the appropriate amount from <b>TABLE 2</b> , page 16 .....	14	_____	.00
15	<b>Regular Credit</b> – Check box to indicate the percentage of credit for which you qualify:			
a	<input type="checkbox"/> 100% – Fill in amount from line 14 .....	15a	_____	.00
b	<input type="checkbox"/> 80% – Fill in 80% of line 14 amount .....	15b	_____	.00
c	<input type="checkbox"/> 70% – Fill in 70% of line 14 amount .....	15c	_____	.00
d	<input type="checkbox"/> Multiple Percentages – From line 21 of <b>WORKSHEET 2</b> , page 12 ..	15d	_____	.00
16	<b>10% Special Minimum Credit</b> – Fill in 10% of line 11b .....	16	_____	.00
17	<b>Credit Based On Prior Year's Law</b> – Fill in amount from line 13 of <b>WORKSHEET 1</b> , page 11 – available only if your agreement was effective before 8/15/91 .....	17	_____	.00
18	<b>FARMLAND PRESERVATION CREDIT</b> – Fill in the LARGEST of line 15a through 17 on line 18. Fill in the credit from line 18 on one of the following lines: line 44 of Form 1; line 69 of Form 1NPR; line 1, Schedule C2, of Form 4 or Form 5; or line 18 of Form 2 .....			
		18 ▶	_____	.00

**Certification** If applicable, check the box on line 19 to certify both of the following (see instructions, page 9):

- 19 a None of the information on my previously submitted zoning certificate has changed, and  
 b I have notified the county land conservation committee that I intend to file a 2005 Schedule FC .. 19 ☐

**Sign Here** *This farmland preservation credit claim and all attachments are true, correct, and complete to the best of my knowledge.*

Claimant's signature

Date

Check box if an amended return ☐

Claimant's social security number 	Spouse's social security number 
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Place label here or print	Claimant's legal last name	Claimant's legal first name and middle initial		Check proper box and fill in name of city, village, or town and the county in which you lived at the end of 2005.  <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town  Fill in name <input type="text"/>  County of <input type="text"/>  Daytime telephone number (    ) <input type="text"/>
	Spouse's legal last name	Spouse's legal first name and middle initial		
	Home address (number and street)			
	City or post office	State	Zip code	

- 1 a What was your age as of December 31, 2005? (If you were under 18, you do not qualify for homestead credit for 2005.) . . . **1 a** Fill in age
- b If your spouse was age 65 or over as of December 31, 2005, check box 1b . . . . . **1 b** Check here ☐
- 2 Were you a legal resident of Wisconsin from 1-1-05 through 12-31-05? (If "No," you do not qualify.) . . . . . **2** ☐ Yes ☐ No
- 3 Were you claimed or will you be claimed as a dependent on someone else's 2005 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2005, you do not qualify.) . . . . . **3** ☐ Yes ☐ No
- 4 a Are you now living in a nursing home? (If "Yes," indicate the date you entered \_\_\_\_\_ and the nursing home name and address \_\_\_\_\_) . . . **4 a** ☐ Yes ☐ No
- b If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) . . . **4 b** ☐ Yes ☐ No
- 5 Did you become ☐ married **or** ☐ divorced in 2005? (If "Yes," fill in date \_\_\_\_\_; see page 12.) . . . **5** ☐ Yes ☐ No
- 6 a If married for any part of 2005, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 11.) . . . . . **6 a** ☐ Yes ☐ No
- b If you and your spouse maintained separate homes while married during 2005, did either spouse notify the other of their marital property income? (See page 11.) . . . . . **6 b** ☐ Yes ☐ No

**Household Income** Include all 2005 income as listed below. If married, include the incomes of both spouses. See pages 5 to 8.

- 7 Wisconsin income from your 2005 income tax return. If you **already filed** your tax return, check here. ☐ **Attach a copy marked "Duplicate."** (See page 3, Part C.1, paragraph 3.) . . . **7** \_\_\_\_\_ .00
- 8 If you or you and your spouse **are not filing** a 2005 Wisconsin return, fill in Wisconsin **taxable** income on lines 8a and 8b.
- a Wages \_\_\_\_\_ .00 + Interest \_\_\_\_\_ .00 + Dividends \_\_\_\_\_ .00 = . . . **8 a** \_\_\_\_\_ .00
- b Other taxable income. Attach a schedule listing each income item . . . . . **8 b** \_\_\_\_\_ .00
- 9 Nontaxable household income. Do not include amounts filled in on line 7 or 8.**
- a Unemployment compensation . . . . . **9 a** \_\_\_\_\_ .00
- b Social security, federal and state SSI, SSI-E, SSD, and caretaker supplement payments. Include Medicare premium deductions . . . . . **9 b** \_\_\_\_\_ .00
- c Railroad retirement benefits. Include Medicare premium deductions . . . . . **9 c** \_\_\_\_\_ .00
- d Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 6) . . . **9 d** \_\_\_\_\_ .00
- e Contributions to deferred compensation plans (see box 12 of wage statements, and page 6) . . . . . **9 e** \_\_\_\_\_ .00
- f Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans . . . . . **9 f** \_\_\_\_\_ .00
- g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds . . . **9 g** \_\_\_\_\_ .00
- h Scholarships, fellowships, grants (see page 6), and military compensation or cash benefits . . . . . **9 h** \_\_\_\_\_ .00
- i Child support, maintenance payments, and other support money (court ordered) . . . . . **9 i** \_\_\_\_\_ .00
- j Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 6) . . . **9 j** \_\_\_\_\_ .00
- 10** Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 . . . . . **10** \_\_\_\_\_ .00





<b>11 a</b> Enter amount from line 10 here .....	<b>11 a</b> .....	.00
<b>b</b> Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay) .....	<b>11 b</b> .....	.00
<b>c</b> Gain from sale of home excluded for federal tax purposes (see instructions) .....	<b>11 c</b> .....	.00
<b>d</b> Other capital gains not taxable .....	<b>11 d</b> .....	.00
<b>e</b> Net operating loss carryforward and capital loss carryforward .....	<b>11 e</b> .....	.00
<b>f</b> Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income .....	<b>11 f</b> .....	.00
<b>g</b> Partners', LLC members', and S corporation shareholders' distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name .....	<b>11 g</b> .....	.00
<b>h</b> Car or truck depreciation (standard mileage rate) .....	<b>11 h</b> .....	.00
<b>i</b> Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ..	<b>11 i</b> .....	.00
<b>12 a</b> Subtotal. Add lines 11a through 11i .....	<b>12 a</b> .....	.00
<b>b</b> Number of qualifying dependents. Do not count yourself or your spouse (see page 8) _____ x \$250 =	<b>12 b</b> .....	.00
<b>c</b> Household income. Subtract line 12b from line 12a (if \$24,500 or more, no credit is allowed) ...	<b>12 c</b> .....	.00

**Taxes and/or Rent** See pages 8 to 10.

- ☐ Check here if your home was located on more than one acre of land and **was not** part of a farm; **see Schedule 1, page 3.**
- ☐ Check here if your home was located on more than one acre of land and **was** part of a farm.
- ☐ Check here if your home was used for purposes other than personal or farm use while you lived there in 2005; **see Schedule 2, page 3.**
- ☐ Check here if you received Wisconsin Works (W2) payments or county relief during 2005; **see Schedule 3, page 3.**

<b>13</b> Homeowners – Net <b>2005</b> property taxes on your homestead, whether paid or not .....	<b>13</b> .....	.00
<b>14</b> Renters— <b>Rent</b> from your rent certificate(s), line 13a (or Shared Living Expenses Schedule). <b>See pages 9 and 10.</b>		
Heat included (13b of rent certificate is "Yes") .....	<b>14 a</b> ▶ .....	.00 x .20 (20%) = <b>14 b</b> .....
Heat not included (13b of rent certificate is "No") .....	<b>14 c</b> ▶ .....	.00 x .25 (25%) = <b>14 d</b> .....
<b>15</b> Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3) .....	<b>15</b> .....	.00

**Don't delay your refund:** **ATTACH** 2005 tax bill(s) (or closing statement) and/or original rent certificate(s).  
**ATTACH** ownership document (if the tax bill lists names other than yours). **See page 8.**

**Credit Computation**

<b>16</b> Fill in the smaller of (a) amount on line 15 or (b) \$1,450 .....	<b>16</b> .....	.00
<b>17</b> Using the amount on line 12c, fill in the appropriate amount from <b>Table A</b> (page 13) .....	<b>17</b> .....	.00
<b>18</b> Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0; no credit is allowable) ..	<b>18</b> .....	.00
<b>19</b> Homestead credit – Using the amount on line 18, fill in the credit from <b>Table B</b> (page 14) .....	<b>19</b> .....	.00

If you file a Wisconsin income tax return, attach this claim behind Form 1, 1A, or 1NPR.  
 Fill in your homestead credit (line 19) on line 35 of Form 1A; line 46 of Form 1 (**ATTACH** a complete copy of your **federal** income tax return and schedules); or line 71 of Form 1NPR.  
 You cannot file Form WI-Z with a homestead credit claim.

*Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.*

Claimant's signature, date

Spouse's signature

**Sign Here** ▶

**Mail to:**

Wisconsin Department of Revenue  
 PO Box 34  
 Madison, WI 53786-0001



DON'T file this claim UNLESS a rent certificate or property tax bill (or closing statement) is included.

**For Department Use Only**

R	YR	T	D	A	C		
	05						



Name(s) shown on Schedule H

Claimant's social security number

**Note:** Include this page as part of Schedule H **only** if Schedule 1, 2, and/or 3 is completed.

**Schedule 1****Allowable Taxes – Home on More Than One Acre of Land**

- **Homeowners:** Complete this schedule if your home was on more than one acre of land and was not part of a farm (as defined on page 4 of the instructions). Claim only the property taxes on one acre of land and the buildings on it.
- **Renters:** If your home was on more than one acre of land and was not part of a farm, do not complete Schedule 1, but see exception 4 under "Exceptions: Homeowners and/or Renters" (page 10) for instructions.
- Do **not** complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres.
- If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes.

- 1 Assessed value of land (from tax bill) . . . . .
- 2 Number of acres of land . . . . .
- 3 Divide line 1 by line 2 . . . . .
- 4 Assessed value of improvements (from tax bill) . . . . .
- 5 Add line 3 and line 4 . . . . .
- 6 Add line 1 and line 4 (total assessed value) . . . . .
- 7 Divide line 5 by line 6 . . . . .
- 8 Net 2005 property taxes (see instructions for line 13 of Schedule H, on pages 8 to 10) . . . . .
- 9 Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below . . . . .

**Schedule 2****Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use**

- Complete this schedule if your homestead (as defined on page 4 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2005. Only the personal portion of your property taxes/rent may be claimed.
- "Other uses" include part business or rental use where a deduction is allowed or allowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under "Exceptions: Homeowners and/or Renters" (pages 9 and 10) for examples and additional information.

- 1 Net 2005 property taxes/rent or amount from line 9 of Schedule 1 (see pages 8 and 9) . . . . .
- 2 Percentage of homestead used solely for personal purposes . . . . .
- 3 Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 (or see line 2) of Schedule 3 below . . . . .

**Schedule 3****Taxes/Rent Reduction – Wisconsin Works (W2) or County Relief Recipients**

Complete this schedule if, for any month of 2005, you received a) Wisconsin Works (W2) payments of any amount, or b) county relief payments of \$400 or more. If you received these payments for all 12 months of 2005, do not complete Schedule H; you do not qualify for homestead credit.

**Example:** You received Wisconsin Works payments for 4 months in 2005. Rent paid for 2005 was \$4,500, and heat was included.

**Line**

- 2 20% of rent paid (\$4,500 x .20) . . . . . \$900
- 4 Monthly rent (\$900 ÷ 12) . . . . . \$ 75
- 5 Number of months **no** Wisconsin Works received . . . . . 8
- 6 Reduced rent (\$75 x 8 months) . . . . . \$600

In this example, \$600 would be filled in on line 15 of Schedule H.

- 1 Homeowners – fill in the net 2005 property taxes on your homestead . . . . .
- 2 Renters – if heat **was** included, fill in 20% (.20), or if heat **was not** included, fill in 25% (.25), of rent from line 13a of the rent certificate(s) or line 3 of Schedule 2 . . . . .
- 3 Add line 1 and line 2; fill in the **smaller** of a) the total of lines 1 and 2, or b) \$1,450 . . . . .
- 4 Divide line 3 by 12 . . . . .
- 5 Number of months in 2005 for which you did **not** receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more . . . . .
- 6 Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14 . . . . .

**Note**

Homeowners Age 65 or Older – The **Property Tax Deferral Loan Program** provides loans of up to \$2,500 to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit. For more information or loan application forms, write to Wisconsin Housing and Economic Development Authority, PO Box 1728, Madison, WI 53701-1728. **Do not use this address for homestead credit purposes.**

# Rent Certificate

Wisconsin Department of Revenue

**NOTE:** Alterations on lines 1 to 13 or the signature line (whiteouts, erasures, etc.) will void this rent certificate. A rent certificate with an error should be discarded and a new one completed.

# 2005

## Renter (claimant)

Complete lines 1 to 5. Then have your landlord fill in lines 6 to 13 and sign.

- 1 Name \_\_\_\_\_
- 2 Social security number ► \_\_\_\_\_
- 3 Address of rental property (property must be in Wisconsin)  
\_\_\_\_\_  
\_\_\_\_\_
- 4 Time you actually lived here in 2005  
From (mo/day) \_\_\_\_ / \_\_\_\_ / 2005 To (mo/day) \_\_\_\_ / \_\_\_\_ / 2005
- 5 If your landlord will not sign your rent certificate, complete lines 6 to 13, attach rent verification (see instructions), and check this box. → ☐

## Landlord

Fill in lines 6 to 13 and sign.

- 6 Name \_\_\_\_\_
- 7 Address \_\_\_\_\_
- 8 Telephone number \_\_\_\_\_
- 9 a Is the rental property (line 3) subject to property taxes?  
☐ Yes ☐ No
- b If 9a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check this box. → ☐
- 10a Is this rent certificate for rent of:  
A mobile home? ☐ Yes ☐ No  
A mobile home site? ☐ Yes ☐ No
- b Mobile home taxes or parking permit fees, or municipal fees you collected from this renter for 2005. \$ \_\_\_\_\_

- 11 Fill in lines 11a to 11e based on the period of time this rental unit was occupied **by this renter**. Use the additional columns on lines 11a and 11b only if rent rates changed during the year (see instructions). Do not include amounts received directly from a governmental agency.
  - a Rent collected **per month** for this rental unit for 2005. \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
  - b Number of months this rental unit was rented to this renter in 2005. \_\_\_\_\_
  - c Total rent collected for this rental unit for 2005. \$ \_\_\_\_\_
  - d Number of occupants in this rental unit – **do not count spouse or children under 18.** \_\_\_\_\_
  - e This renter's share of total 2005 rent. \$ \_\_\_\_\_
- 12 Value of food and services provided by landlord (this renter's share). \$ \_\_\_\_\_
- 13a Rent paid for occupancy only – Subtract line 12 from line 11e. \$ \_\_\_\_\_
  - b Was heat included in the rent? ☐ Yes ☐ No
  - c If a long-term care facility/CBRF/nursing home, check the method used to compute line 13a:  
☐ Standard rate (\$100 per week).  
☐ Percentage formula (fill in percentage) \_\_\_\_%.  
☐ Other method approved by Department of Revenue.

## Sign here

I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative

Date

## NEED HELP?

Contact any Department of Revenue office. Check your phone book for local listing.

You may also call:

(608) 266-8641 (Madison)  
(414) 227-4000 (Milwaukee)

## REMINDERS FOR RENTERS:

- If line 11d above is 2 or more and each occupant did not pay an equal share of the rent, see instructions for Shared Living Expenses Schedule.
- Schedule H or H-EZ must be completed and filed with this rent certificate.

## Shared Living Expenses Schedule

**Step 1:** List name(s) of other occupants:

\_\_\_\_\_  
\_\_\_\_\_

**Step 2:** List the amount of **all** shared living expenses (rent, food, utilities, and other) paid by all occupants and the amount that you paid:

Shared Living Expenses	Total Paid by All Occupants	Amount You Paid
Rent	1a)	1b)
Food	2a)	2b)
Utilities	3a)	3b)
Other	4a)	4b)
Total	5a)	5b)

**Step 3:** Using the amounts listed in Step 2, compute your allowable rent paid for occupancy only:

- 1 Total rent paid (line 1a) ..... 1 \_\_\_\_\_
- 2 Shared living expenses you paid (line 5b) ..... 2 \_\_\_\_\_
- 3 Total shared living expenses (line 5a) ..... 3 \_\_\_\_\_
- 4 Divide line 2 by line 3. Fill in decimal amount ..... 4 X . \_\_\_\_\_
- 5 Multiply line 1 by line 4 ..... 5 \_\_\_\_\_
- 6 Value of food and services provided by landlord (line 12 above) ..... 6 \_\_\_\_\_
- 7 Subtract line 6 from line 5. This is your allowable rent. Fill in here and on line 14a or 14c of Schedule H (line 9a or 9c of Schedule H-EZ) ... 7 \_\_\_\_\_



# Rent Certificate Instructions

A rent certificate is used to verify the rent paid to occupy a Wisconsin "homestead" in 2005. A homestead could be a room, apartment, mobile home, house, farm, or nursing home room.

## Instructions for Renter (Claimant)

Complete lines 1 to 5. Then give the rent certificate to your landlord to complete lines 6 to 13 and sign. A separate rent certificate must be completed for each homestead you rented in 2005 if used in computing your homestead credit.

**Note** If your landlord will not sign your rent certificate, check the box on line 5. Complete lines 6 to 13, and attach copies of each canceled check or money order receipt you have to verify your rent. If you do not have verification of your rent, contact the Department of Revenue at (608) 266-8641 for additional instructions.

After you receive the completed rent certificate from your landlord, fill in the allowable amounts from lines 10b and 13a on lines 13, 14a, and 14c of Schedule H (lines 8, 9a, and 9c of Schedule H-EZ), as appropriate. **Note:** If line 11d is 2 or more, see "Renter Instructions for Shared Living Expenses Schedule" in the next column.

Attach all rent certificates to one Schedule H or H-EZ. If you claim less than 12 months of rent and/or property taxes, also attach a note explaining where you lived for the balance of 2005.

## Instructions for Landlord/Authorized Representative

Fill in a separate rent certificate for each renter (claimant) requesting one for homestead credit. Fill in line 1 if it is not already completed. Fill in lines 6 to 13, sign, and give the completed rent certificate to the renter. **Note:** You may not charge a fee for filling in a rent certificate.

**Line 9b** If you checked "No" on line 9a, do not complete the rent certificate unless you are a sec. 66.1201 municipal housing authority that makes payments in lieu of property taxes. If this applies to you, check the box on line 9b.

**Line 11a** Fill in the rent you actually collected per month for this rental unit (apartment, room, one-half of a duplex, etc.) for 2005, for the time this renter occupied it in 2005. Include in the monthly rate any separate amounts the renter paid to you for items such as a garage, parking space, utilities, appliances, or furnishings. Do not include rent for a prior year or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., for the unit (except amounts an agency paid as a claimant's representative payee). If the monthly rent for this unit changed in 2005, use the extra columns to fill in each monthly rate separately.

**Line 11b** Fill in the number of months (or partial months) you rented the unit to this renter in 2005. If you filled in more than one amount on line 11a, fill in the number of months or partial months each rate applied. For partial months, fill in the number of days rather than a fraction or a decimal.

**Line 11c** Fill in the total rent collected for this unit for the period of time the unit was occupied by this renter in 2005 (generally, multiply line 11a by 11b).

**Example:** You rented this unit for \$300 per month for 7 months and \$325 per month for 5 months. Fill in lines 11a - 11c as follows:

a Rent collected per month for this rental unit for 2005. \$ 300 \$ 325 \$ \$

b Number of months this rental unit was rented to this renter in 2005. 7 5

c Total rent collected for this rental unit for 2005. \$ 3,725

**Line 11d** Fill in the total number of occupants in this rental unit during the rental period. **Note:** Do not count the renter's spouse or children under age 18 as of December 31, 2005.

**Line 11e** Fill in this renter's share of the total 2005 rent paid. Do not include rent paid for other renters, or amounts you received directly from a governmental agency (except amounts an agency paid as a claimant's representative payee).

**Line 12** Fill in this renter's share of the value of food, medical, and other personal services, including laundry, transportation, counseling, grooming, recreational, and therapeutic services, you provided for this rental unit. Do not include utilities, furnishings, or appliances. If you did not provide any of the items, fill in 0.

**Signature** Review the rent certificate to be sure that line 1 and each of the lines 6 to 13b (and 13c, if applicable) has an entry. Sign (by hand), date, and return the rent certificate to the renter. Signature stamps, photocopied signatures, etc., are not acceptable.

## Renter Instructions for Shared Living Expenses Schedule

Complete this schedule if line 11d shows more than one occupant and each occupant did not pay an equal share of the rent. You may claim only the portion of rent that reflects the percentage of shared living expenses you paid.

**Example:** You and your roommate paid shared living expenses as shown below. Your landlord provided services and filled in \$300 as your share on line 12.

Shared Living Expenses	Total Paid by All Occupants	Amount You Paid
Rent	1a) \$4,800	1b) \$4,800
Food	2a) 2,400	2b) 1,200
Utilities	3a) 600	3b) -0-
Other	4a) 200	4b) -0-
Total	5a) \$8,000	5b) \$6,000

Your allowable rent for occupancy only is \$3,300, computed as follows:

1 Total rent paid (line 1a) 1 \$4,800

2 Shared living expenses you paid (line 5b) 2 \$6,000

3 Total shared living expenses (line 5a) 3 \$8,000

4 Divide line 2 by line 3. Fill in decimal amount 4 X .75

5 Multiply line 1 by line 4 5 \$3,600

6 Value of food and services provided by landlord (line 12 above) 6 \$ 300

7 Subtract line 6 from line 5. This is your allowable rent. Fill in here and on line 14a or 14c of Schedule H (line 9a or 9c of Schedule H-EZ) ... 7 \$3,300

## 2005 Property Tax Bill / Closing Statement and Sale of Home Information

**Claimant purchased** home during 2005:

Enter the dates occupied during 2005   ►   From: \_\_\_\_\_ To: \_\_\_\_\_  
mo / day mo / day

### Claimant sold home during 2005:

Enter the dates occupied during 2005   ►   From: \_\_\_\_\_ To: \_\_\_\_\_  
mo / day mo / day

## SECTION 1 Tax Bill Information for Your Home (If more than one tax bill, see Section 2)

- 1** Year on property tax bill (must be 2005 property tax bill) \_\_\_\_\_

**2** Name of owner(s) as shown on property tax bill \_\_\_\_\_

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**3** Type of owner(s) (*check only one box*) If box 3b is checked, answer 3b1, 3b2 (and 3b3 when applicable)

**a** ☐ Self and/or spouse, include life estate, lease, or use by self and/or spouse (e.g. ET UX, ET UM, HW, WF, LE, L EST, LF TEN, LU, LC, VNE)

**b** ☐ Self and/or spouse AND OTHERS (e.g., ET AL, multiple owners names)

**3b1** Enter your ownership percentage \_\_\_\_\_ %

**3b2** Enter amount of 2005 net property taxes you paid or will pay \$ \_\_\_\_\_ .00

**3b3** If all of the other owner(s) occupied your home during 2005, check box ☐

**c** ☐ Trust (e.g., TR, TRSE, TRS, TRST, UDT)

**d** ☐ Estate (e.g., EST)

**e** ☐ Partnership

**f** ☐ Corporation, Subchapter S Corporation, or Limited Liability Company

**g** ☐ Other If Other, fill in owner(s) type \_\_\_\_\_

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**4** Address of property \_\_\_\_\_

**5** Assessed value of land ..... \$ \_\_\_\_\_ .00

**6** Assessed value of improvements ..... \$ \_\_\_\_\_ .00

**7** Number of acres of land (include decimals). If one acre or less, enter 1 acre ..... .

**8** Property taxes (without special assessments/charges and before lottery/gaming credit) ..... \$ \_\_\_\_\_ .00

**9** Lottery and gaming credit ..... \$ \_\_\_\_\_ .00

**10** Net property taxes after lottery/gaming credit ..... \$ \_\_\_\_\_ .00

## SECTION 2 Additional Tax Bill Information for Adjoining Property

	Tax Bill 2	Tax Bill 3	Tax Bill 4	Tax Bill 5	Tax Bill 6
1 Number of acres of land (include decimals) . . . .	.	.	.	.	.
2 Assessed value of land . . . . .	.00	.00	.00	.00	.00
3 Assessed value of improvements . . . . .	.00	.00	.00	.00	.00
4 Net taxes without special assessments/charges .	.00	.00	.00	.00	.00

### SECTION 3 Closing Statement and Sale of Home Information

- 1 Date home was sold \_\_\_\_\_
- 2 Name of seller(s) as shown on closing statement \_\_\_\_\_
- 3 Type of seller(s) (check only one box) If box 3b is checked, answer 3b1 (and 3b2 when applicable)
- a ☐ Self and/or spouse
- b ☐ Self and/or spouse AND OTHERS **3b1** Enter your ownership percentage \_\_\_\_\_%
- 3b2** If all of the other owner(s) occupied your home before it was sold, check box ☐
- c ☐ Other If Other, fill in seller(s) type \_\_\_\_\_
- 4 Address of home sold \_\_\_\_\_
- 5 Property taxes allocated to seller(s) on closing statement ..... \$ .....00
- 6 Selling price of home (do not include personal property items you sold with your home) ..... \$ .....00
- 7 Expense of sale (commissions, advertising, attorney fees, etc.) ..... \$ .....00
- 8 Adjusted basis of home sold (purchase price, improvements, etc.) ..... \$ .....00

# Homestead Credit Notes and Attachments Checklist

1. Check all boxes that apply.
2. Fill in appropriate spaces.
3. Enter required notes and explanations in #31 data field.
4. When copies of documents are required, attach them to the Form W-RA, Required Attachments for Electronic Filing, that must be submitted.

The Schedule H instruction booklet page number for the description is indicated in the page column.

Description	Page
<input type="checkbox"/> 1 Former spouse must pay a tax liability owed to the Department of Revenue per attached divorce judgement . . . . .	4
<input type="checkbox"/> 2 Sources of income reported on Line 8b of Schedule H note is attached . . . . .	5
<input type="checkbox"/> 3 The distributive share of partnership, limited liability company (LLC), and tax-option (S) corporation depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs is "None" . . . . .	7
<input type="checkbox"/> 4 Car or truck expenses claimed using the standard mileage rate. <b>Fill in the number of miles</b> _____ . . . . .	7
<input type="checkbox"/> 5 Adjusted basis of car or truck reached zero using standard mileage rate . . . . .	7
<input type="checkbox"/> 6 Car or truck expenses claimed using the actual expense method . . . . .	7
<input type="checkbox"/> 7 The computation of gain from the sale or exchange of a principal residence excluded from taxable income under Section 121 of the Internal Revenue Code note is attached . . . . .	7
<input type="checkbox"/> 8 Claimant or spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits . . . . .	8
<input type="checkbox"/> 9 All or part of a pension or annuity distribution includes a rollover or a tax-free exchange . . . . .	6
<input type="checkbox"/> 10 Nontaxable repaid amounts note is attached . . . . .	7
<input type="checkbox"/> 11 Very little or no household income note is attached . . . . .	8
<input type="checkbox"/> 12 Ownership of property document is attached . . . . .	8
<input type="checkbox"/> 13 Partial ownership interest was inherited with terms of the will requiring payment of all the property taxes. Copy of will is attached . . . . .	8
<input type="checkbox"/> 14 Personal property tax bill is for a mobile home . . . . .	8
<input type="checkbox"/> 15 Two or more property tax bills. Drawing showing description, size, and location of each parcel is attached . . . . .	8
<input type="checkbox"/> 16 No lottery and gaming credit on property tax bill. <b>Fill in the amount claimed \$</b> _____ . . . . .	9
<input type="checkbox"/> 17 No lottery and gaming credit on property tax bill. Lottery and gaming credit not claimed by homeowner . . . . .	9
<input type="checkbox"/> 18 Landlord will not sign rent certificate. Rent verification is attached . . . . .	9
<input type="checkbox"/> 19 Claimant moved during the year. Note of the address of each dwelling and the dates lived there is attached . . . . .	9
<input type="checkbox"/> 20 Less than 12 month's property taxes and/or rent are claimed. Note of where claimant lived for the balance of the year is attached . . . . .	9
<input type="checkbox"/> 21 When more than one acre of land is rented, note from landlord indicating the amount of rent for home and one acre of land is attached . . . . .	10
<input type="checkbox"/> 22 Moved to tax-exempt housing. Claiming property taxes for up to 12 months after the move note is attached . . . . .	10
<input type="checkbox"/> 23 <b>Married but separated all year:</b> Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income . . . . .	11
<input type="checkbox"/> 24 <b>Married but separated all year:</b> Claimant and spouse did not reside together at all during the year and one or both spouses notified the other spouse of marital property income. Required information is attached . . . . .	11
<input type="checkbox"/> 25 <b>Married but separated part of year:</b> Required information is attached . . . . .	11
<input type="checkbox"/> 26 <b>Marriage took place during year:</b> Required information is attached . . . . .	12
<input type="checkbox"/> 27 <b>Divorce took place during year:</b> Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income . . . . .	12
<input type="checkbox"/> 28 <b>Divorce took place during year:</b> Claimant and spouse did reside together for part of the year and/or one or both spouses notified the other spouse of marital property income. Required information is attached . . . . .	12
<input type="checkbox"/> 29 <b>Spouse died during year:</b> Date of death - ____ / ____ / <b>2005</b> . . . . .	12
<input type="checkbox"/> 30 Claimant resided in property address shown on tax bill but used a different mailing address on tax return . . . . .	—
<input type="checkbox"/> 31 Required notes and explanations in following data fields . . . . .	—